

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

JOHN R. HESS,	)	CASE NO. 1:13CV1027
	)	
PLAINTIFF,	)	JUDGE SARA LIOI
	)	
vs.	)	
	)	OPINION AND ORDER
	)	
	)	
COMMISSIONER OF SOCIAL	)	
SECURITY,	)	
	)	
DEFENDANT.	)	

Before the Court is the report and recommendation of the Magistrate Judge in the above-entitled action (Doc. No. 15). Under the relevant statute:

[. . .] Within fourteen days after being served with a copy, any party may serve and file written objections to such proposed findings and recommendations as provided by rules of court. A judge of the court shall make a de novo determination of those portions of the report or specified proposed findings or recommendations to which objection is made.

28 U.S.C. § 636(b)(1)(C). In this case, the fourteen-day period has elapsed and no objections have been filed. The failure to file written objections to a Magistrate Judge's report and recommendation constitutes a waiver of a de novo determination by the district court of an issue covered in the report. *Thomas v. Arn*, 728 F.2d 813 (6th Cir. 1984), *aff'd*, 474 U.S. 140 (1985); *see United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).

The Court has reviewed the Magistrate Judge's report and recommendation and accepts the same. Accordingly, the decision of the Commissioner denying plaintiff's claim for Period of Disability and Disability Insurance Benefits is VACATED, and this case is REMANDED, pursuant to 42 U.S.C. § 405(g) sentence four, for further proceedings consistent with the report and recommendation.

**IT IS SO ORDERED.**

Dated: March 18, 2014

  
**HONORABLE SARA LIOI**  
**UNITED STATES DISTRICT JUDGE**